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# KERALA GAZETTE

## EXTRAORDINARY

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**GOVERNMENT OF KERALA**

**Revenue (H-Special) Department.**

NOTIFICATION

G. O. M. S. 283/Rev. *Dated, Trivandrum, 1st April 1963.*

**S.R.O. No. 347/63.** In exercise of the powers conferred by sub-section (2) of section 1 of the Kerala General Sales Tax (Amendment) Act, 1963 (Act 21 of 1963), the Government of Kerala hereby appoint the first day of April, 1963, as the date on which the said Act shall come into force.

By order of the Governor
C. K. KERALA VARMA,
*Secretary to Government.*

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and from the commencement of this Act, on each payment of admission to any entertainment which is subject to the levy of entertainments tax under section 3 of the said Act there shall be levied an additional tax on entertainments calculated at the following rates, namely:—

| | Rate of tax |
|---|---|
| Where such payment (inclusive of the amount of entertainments tax levied under the Kerala Local Authorities Entertainments Tax Act, 1961)— | |
| (i) is below fifty naye paise .. | five naye paise |
| (ii) is fifty naye paise and above, but does not exceed one rupee .. | ten naye paise |
| (iii) exceeds one rupee .. | twenty naye paise. |

3. *Levy of surcharge on show tax.*—There shall be levied on every show which is subject to a show tax under section 125 of the Calicut City Municipal Act, 1961 (Act 30 of 1961), section 124 of the Kerala Municipalities Act, 1960 (Act 14 of 1961) or sub-section (5) of section 66 of the Kerala Panchayats Act, 1960 (Act 32 of 1960) a surcharge at the rate of twenty-five per cent of the said show tax.

4. *Collection and payment of additional tax and surcharge by Local Authorities.*—The additional tax on entertainments under section 2 and the surchage on show tax under section 3 shall be levied, and recovered by the local authority levying the entertainments tax or the show tax, as the case may be, along with such tax. The provisions of the Kerala Local Authorities Entertainments Tax Act, 1961 (Act 20 of 1961), and the rules, orders, bye-laws and notifications made or issued thereunder for the time being in force, and the provisions of the Calicut City Municipal Act, 1961 (Act 30 of 1961), the Kerala Municipalities Act, 1960 (Act 14 of 1961) or the Kerala Panchayats Act, 1960 (Act 32 of 1960), as the case may be, and the rules, orders, bye-laws and notifications made or issued thereunder for the time being in force, shall respectively apply to the levy, assessment and recovery of the additional tax on entertainments, and the surcharge on show tax to the extent necessary for such levy, assessment and recovery as they apply in respect of the levy, assessment and recovery of the entertainments tax or the show tax, as the case may be. The entire proceeds of the additional tax on entertainments and the surcharge on show tax so levied and recovered shall be made over by the local authority to the Government after deducting two per cent of the amount collected towards collection charges.

5. *Surcharge to be collected to the nearest naya paisa.*—In the determination of the amount of surcharge payable under this Act, fraction of a naya paisa less than half shall be disregarded and fraction of a naya paisa equal to or exceeding half shall be regarded as one naya paisa.

6. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act, the Government may, as occasion arises, by notification in the Gazette, issue such orders as appear to them to be necessary or expedient for removing the difficulty.

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